

ASSESSMENT & TAX LIST

Wabedo

1950

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

County, Minn.,

1950.

To, Assessor of the County, Minn., of

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the year 1950, containing a list of all Real Estate subject to taxation, so far as the same have come to my knowledge from any source, and I hereby direct you to assess all Property and make return thereof to me as required by the laws of the State of Minnesota prescribing the duties of the assessor.

A form of the return to be signed by you is appended in this book.

County Auditor.

Extracts from Laws Relating to the Listing of Personal Property. (Section Numbers Refer to Minnesota Statutes 1945)

Sec. 272.01. PROPERTY SUBJECT TO TAXATION. All real and personal property in this state, except that exempted by law, is taxable, and is by law exempt from taxation.

WHEN LISTED AND ASSESSED. Sec. 273.01. Personal Property shall be listed and assessed annually with reference to its value on May 1, and if acquired on that day, shall be listed by or for the persons acquiring it.

Sec. 273.22. By whom listed. Personal Property shall be listed in 1. Every person of full age and sound mind, being a resident of this state, shall list all of his personal property.

Sec. 273.27. Certain personal property where listed. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and other articles of personal use, shall be listed and assessed in the household where they are used.

Sec. 273.29. Merchants and manufacturers. The personal property pertaining to the business of a merchant or of a manufacturer shall be listed in the town or district where his business is carried on.

Sec. 273.30. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside therein, the same shall be listed and assessed in the town or district in which the principal place of business of such owner is located.

Sec. 273.32. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon the land of any railroad company which are not in good faith owned, leased, or used by such company, shall be listed and assessed as personal property in the town or district where situated.

Sec. 273.33. Gas and Water Companies. The personal property of gas and water companies shall be listed and assessed in the town or district in which the principal or other place of business of the company is located.

Sec. 273.36. Electric Light and Power Companies to be listed and assessed. The personal property of electric light and power companies having a fixed situs in any city, village, or borough in this state shall be listed and assessed where the principal or other place of business of the company is located.

Sec. 273.37. Electric Light and Power Companies and other personal property with situs outside corporate limits of Villages, Cities, and Boroughs. Subdivision 1. Individuals and partnerships supplying electric light and power to any city, village, or borough shall be listed and assessed in the district where situated, except as otherwise provided.

Sec. 273.38. Merchants' Consignees. Every merchant required to list his property shall state the value of the property therein required under this chapter.

Minnesota Statutes 1945, Section 270.07. The Commissioner of Taxation shall prescribe the form of all blanks and books required under this chapter.

Minnesota Statutes 1945, Section 273.03, as amended. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to correspond with each assessment district.

The assessors and at least one member of each local board of review shall meet at the office of the county auditor on a day to be fixed by the commissioner of taxation for the purpose of receiving instructions as to their duties under the laws of the state.

The forms in this book are prescribed for the 1950 assessment by G. HOWARD SFAETH, Commissioner of Taxation.

ing to his business as a merchant. No consignor shall be required to list his property unless he has received from any other place for the sale purposes, being stored or forwarded, if he has no interest in the property.

Sec. 273.24. Manufacturers. Every manufacturer required to list his property shall state also the value of all articles purchased, sold, or otherwise disposed of in the course of his business, or in part, in any process of manufacturing, including the value of all stock, the value of all engines, machinery, tools, and other articles used or designed to be used in any such process, except such fixtures as are exempt from taxation.

Sec. 273.25. Estates real property. The personal property of a decedent shall be listed and assessed at the time of the closing of the estate of a decedent. The personal property of a minor under guardianship shall be listed and assessed at the time of the closing of the guardianship.

Sec. 273.44. Assignees and receivers. Personal property in the hands of an assignee or receiver shall be listed and assessed at the time of the closing of the estate of the assignor or of the receiver, or for any other person, company, or corporation, has not made a full, fair, and complete list thereof, he may examine such person or company, or corporation, and may require such person or company, or corporation, to make a full and complete list thereof, and if such person or company, or corporation, refuses to make full disclosure under oath, the assessor may list the property of such person or company, or corporation, as he believes to be the true value thereof.

Sec. 273.64. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount as he believes to be the true value thereof. He shall sign and deliver to the person assessed a copy of the statement of personal property so assessed.

Sec. 273.20. Assessment of property. Any officer authorized by law to assess property for taxation shall, before assessing the same, examine the same, and view the same and the property therein.

Sec. 273.05. False statement regarding taxes. Every person who makes a false statement regarding taxes, or who is authorized by law to make a list of property, which is required by law to be made as a basis of tax, and who is guilty of a gross misdemeanor, shall be liable to a fine of not more than \$500.

Sec. 273.04. Classification of property—Subdivision 1. How property shall be classified for purposes of taxation as provided by this section. Class 1. From one whether assessed or unassessed, shall constitute class one and three.

Subdivision 2. Class 1, from one whether assessed or unassessed, shall constitute class two and class three. Class 2. All direct producers of the land and shall be valued and assessed at 25 per cent of the true and full value thereof.

Subdivision 3. Class 3. All agricultural products, except as provided by class three "a," and class three "b," stocks of merchandise, and all other personal property, shall be valued and assessed at 25 per cent of the true and full value thereof.

Subdivision 4. Class 3. All agricultural products, except as provided by class three "a," and class three "b," stocks of merchandise, and all other personal property, shall be valued and assessed at 25 per cent of the true and full value thereof.

Subdivision 5. Class 3. All agricultural products in the hands of the producer shall constitute class three "a," and shall be valued and assessed at 10 per cent of full and true value thereof.

Subdivision 6. Class 4. All property not included in any other class shall constitute class four and shall be valued and assessed at forty (40) per cent of the full and true value thereof.

Assessor's Return

FORM 2 MILLER-DAY COMPANY, MINNEAPOLIS

NAMES OF OWNERS

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 2nd day) of January, A. D. 1951, of L. C. Peterson, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the Town of Wahedo in said County for the year A. D. 1950, as specified above and amounting to Dollars

Paul H. Jewell, by J. M. P. County Treasurer.

Auditor's Office, Cass County, Minnesota

I, Auditor of said County, and State of Minnesota, do hereby certify that the following is a correct list of the Taxes levied on the Real and Personal Property in the of for the year 1950.

WITNESS my hand and official seal, the day of 1951.

(SEAL) County Auditor.

195

Office of County Treasurer, Cass County, Minnesota

To L. C. Peterson, County Auditor:

Sir:—I herewith return to you the Tax List for the Town of Wahedo in said County for the year 1950, heretofore received from you. I certify that I have compared the same with the duplicate receipts in your office, and have written opposite the amount of each tax so receipted the words "First Quarter Paid", "Second Quarter Paid", "Third Quarter Paid" or "Paid in full" as the case may be, and the number of my receipt given in discharge of said tax, and each tract or lot of real property against which the taxes remain unpaid is delinquent for said year.

Yours respectfully, County Treasurer.

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January 1951, I received of County Treasurer, the Tax List of the of in said County for the year 1950; that I have compared the said list with the Statements receipted for by said Treasurer, which are on file in my office, and that each tract or lot of real property therein against which the taxes, or any part thereof, remains unpaid are delinquent for said year.

(SEAL) County Auditor.

Real Estate

WABEJO PASS

WABEJO SPRINGS

TOMA POINT

WANDERER'S ADDITION

Assessor's Return

FORM 2 MILLER-DAVIS COMPANY, MINNEAPOLIS

TABULAR SCHEDULE OF VALUATIONS,

LEVIED IN THE Town OF Wabedo

RATES AND TAXES

COUNTY OF CASS, STATE OF MINNESOTA

214.07
44.40
272.47

NAMES OF OWNERS

School District No.	VALUATION BY SCHOOL DISTRICTS				RATE OF STATE TAXES		RATE OF COUNTY TAXES					RATE OF TOWN TAXES					RATE OF																
	Agri-cultural Lands	Non-Agri-cultural Lands	Personal Property	Total Value of all Property except Money and Credits	Total Rate of State Tax	Total Rate of County Tax	Rev.	R. & B.	Welfare	Bonds and Int.	Pub. Emp. Ret.	Rev.	R. & B.	Drag Tax	State Loan	Del.	Total Rate of Town Tax	Local	Special	State Loan	Deficiency	Tuition	Transportation	Pub. Emp. Ret.	C.O.	B. & L.							
Un	40946	15,504	6014	62464	H. 4.12	98.9	25.8	13.6	42.4	16.7	4	5.6	12.	1.	2.6	9.6	30.8	1.	15.	50.	50.	3.	125	10.	5.	1.	30.	50.	3.	25	10.	5.	
					N.H. 4.40																												
					8.52																												
Assessed Value	Rural	All Other	Personal Property	Total																													
Homestead	12473			12473																													
Non-Homestead	43977		6014	49991																													
Total	56450		6014	62464																													

SCHOOL TAXES										LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS										ALL OTHER TAXES		
Total Rate of Sch'l Tax	Total Rate of all Taxes	Local 1 Mill	Special	State Loan	Def. Jump	Pub. Emp. Ret.	C.O.	B. & L.	Total School Taxes	FUNDS	Rate	Amounts										
84.25	218.07	4095	61419	204730	12283	1024	40946	20473	344970	State-Non-Homestead,		22036										
99.25	233.07	2152	64554	107590	6455	538	21518	10759	213566	State-Homestead,		25735										
		6247	125973	312320	18738	1562	62464	31232	558536	County Revenue,		161159										
										County Road and Bridge,		84953										
										County Welfare,		264849										
										Bonds and Interest		104317										
										Pub. Emp. Ret.		2498										
												6177.76										
										Town Revenue,		34984										
										Town Road and Bridge,		74959										
										Town Drag,		6248										
										Town State Loan,		16246										
										Del.		59968										
												1924.05										
										School Local 1 Mill,		6247										
										School Special,		125973										
										School State Loan,		312320										
										Deficiency												
										Tuition		18738										
										Transportation		1562										
										Pub. Emp. Ret.		62464										
										C.O.		31232										
										B. & L.		558536										

Total Levy, \$ 14,164.88

I, L. C. Peterson
Auditor of said County and State aforesaid, do hereby certify that the foregoing is a true and correct Schedule, showing the valuation of all the taxable property, in the Town of Wabedo, in said County, the several rates of Taxation and Totals of the several Tax Funds levied thereon for the year A. D. 1919 day of December A. D. 1919.

Witness my hand and official seal, this 19 day of December A. D. 1919.

L. C. Peterson
County Auditor.

Total Taxes Real Estate 12,736.44
Pers. Prop. 1428.44
Total 14,164.88

SEAL

Real Estate

WABEDO PLANS
SPRING SPRINGS
TOWA POINT
MANDER'S ADDITION

Assessor's Return

COLLECTIONS OF TAXES OF 195 0, Town OF Wadena, CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 19 <u>50</u>	JUNE SETTLEMENT 19 <u>51</u>	NOV. SETTLEMENT 19 <u>51</u>	Amount Collected from Nov. 19 <u>51</u> to First Monday in Jan. 19 <u>52</u>	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 19 <u>52</u>
State - Non-Homestead,	3421	107 69	3896	618					
State - Homestead,	3353	128 40	5972	530					
County Revenue,	20995	804 05	37401	3319					
County Road and Bridge,	61067	423 84	19715	1750					
County Welfare,	34504	1321 37	61464	5453					
County Bond and Interest,	13596	520 45	24209	2149					
Pub. Exp. Ret.	326	12 47	580	51					
Town Revenue,	4557	174 53	8118	720					
Town Road and Bridge,	9765	373 98	17396	1544					
Town Drag,	814	31 16	1450	139					
Town State Loan,	2116	81 03	3769	335					
Ill.	7812	299 18	13716	1235					
School Local 1 Mill,	814	31 16	1450	129					
School Special,	21483	580 20	28772	2648					
School State Loan,									
Deficiency	40689	155823	72482	6433					
Tuition									
Transportation	2442	93 49	4349	386					
Pub. Exp. Ret.	202	779	362	32					
B+D	8137	311 65	14497	1287					
	4069	155 82	7248	644					
	190158	701651	327046	29394					

	SCHOOL DISTRICT NO.	LOCAL 1 MILL	SPECIAL	STATE LOAN	Transp.	Deficiency	Pub. Exp. Ret.	B+D	TOTALS
MARCH SETTLEMENT	Un A	195	2928		586	9762	49	1952	976
	Un NA	619	18555		1856	30927	155	6185	3093
Totals		814	21483		2442	40689	204	8137	4069
JUNE SETTLEMENT	A. Rev	23 65	354 75		70 95	1182 44	591	236 50	118 25
	NA. Rev	751	225 45		22 54	375 74	188	75 15	37 57
Totals		31 16	580 20		93 49	1558 23	279	311 65	155 82
NOVEMBER SETTLEMENT	Un A	981	14716		2943	49054	245	9811	4905
	Un NA	469	14056		1406	23428	117	4686	2343
Totals		31 16	580 20		93 49	1558 23	279	311 65	155 82
NOVEMBER to JANUARY	Un A	81	1211		242	4035	20	807	404
	Un NA	48	1437		144	2378	12	480	240
Totals		129	2648		386	6433	32	1287	644
ADDITIONS	School District No.								
Totals									
REDUCTIONS	School District No.								
Totals									

Real Estate

WADERO PAGES

WADERO SERIALS

TOWA POINT

WADERO'S ADDITION

Assessment Roll and Tax List of Real Property in the Town of Wabesa

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE. Includes handwritten entries for E. O. Olson and various lot descriptions.

Cass County, Minnesota, for Taxes for the Year 1950.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1951, June Settlement 1951, November Settlement 1951, Collections to First Monday in January 1952, Delinquent on First Monday in January 1952, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for tax amounts and dates.

Assessment Roll and Tax List of Real Property in the Town of Wabesa

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE.

Cass County, Minnesota, for Taxes for the Year 1950.

Table with columns: SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1951, June Settlement 1951, November Settlement 1951, Collections to First Monday in January 1952, Delinquent on First Monday in January 1952, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Real Property in the Town of Wadena

Cass County, Minnesota, for Taxes for the Year 1950.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAXES, PAID, WHEN PAID, etc.

(Continued on next page)

WADENBO PASS, WADENBO SPRINGS, IONA POINT, WADENBO'S ADDITION

